

First Peoples' Heritage, Language and Culture Council

2009 Statement of Financial Information

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APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned, representing the Board of Directors of the First Peoples' Heritage, Language and Culture Council, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Lorna Williams

Chair

September 30, 2009

Financial Information Regulation, Schedule 1**Checklist – Statement of Financial Information (SOFI)****For the Corporation:**

Corporate Name: First Peoples' Heritage, Language and Culture Council Contact Name: Tracey Herbert, Executive Director

Fiscal Year End: March 31, 2009 Phone Number: 250-652-5952

Date Submitted: September 29, 2009 E-mail: tracey@fphlcc.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____

Date Received: _____ Deficiencies:

Yes		No	
Yes		No	

Date Reviewed: _____ Deficiencies Addressed:

Yes		No	
Yes		No	

Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library ☐ Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	√			
1 (1) (b)	Operational statement	√			
1 (1) (c)	Schedule of debts	√			
1 (1) (d)	Schedule of guarantee and indemnity agreements	√			
1 (1) (e)	Schedule of employee remuneration and expenses	√			
1 (1) (f)	Schedule of suppliers of goods and services	√			
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate			√	-the Council does not practice fund accounting
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed				

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	- A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and - Show changes in equity and surplus or deficit due to operations	✓ ✓			
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: - a Statement of Income or Statement of Revenue and Expenditures, and - a Statement of Changes in Financial Position	✓ ✓			
3 (2) 3 (3)	- The Statement of Changes in Financial Position may be omitted if it provides no additional information - The omission must be explained in the notes			✓ ✓	- the statement has been included - see above
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund			✓	- the Council does not fall into this category
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date			✓	- the Council has no long-term debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts			✓	- see above
4 (3) 4 (4)	- The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information - The omission must be explained in a note to the schedule			✓ ✓	- see above

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)			√	- the Council is not a party to any such agreements
5 (2)	State the entities involved, and the specific amount involved if known			√	- see above
5 (3) 5 (4)	- The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information - The omission must be explained in a note to the schedule			√ √	- see above
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	√			
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	√			
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	√			
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: - the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and - the range of equivalent months' compensation for them (see Guidance Package for suggested format)	√		√	- the Council did not enter into any severance agreements during the year
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses			√	- not omitted
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	√			
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	√			
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	√			
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI			√	- the Council does not fall into this category
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible			√	- see above
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)			√	- see above
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	√			
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)			√	- the Council does not fall into this category
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	√			
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	√			
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	√			

MANAGEMENT REPORT

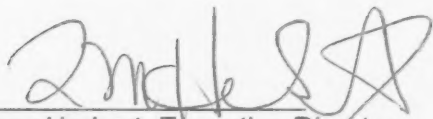
The Financial Statements contained in this statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Cowland Paterson & Co, Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the First Peoples' Heritage, Language and Culture Act. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Council's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the First Peoples' Heritage, Language and Culture Council,


Tracey Herbert, Executive Director
Date: September 30, 2009

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2009

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2009

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FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2009

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cowland
paterson
& co
professional accountants

200 - 2377 Bevan Avenue
Sidney, B.C. V8L 4M9
Ph: 656-5547 Fax: 656-2382
admin@cowlandpaterson.com
www.cowlandpaterson.com

Chris Cowland, CA*
Caroline Paterson, CGA*

*operating as a partnership of incorporated professionals

Auditors' Report

To the Minister of Aboriginal Relations and Reconciliation, Province of British Columbia
To the Members of the Board of First Peoples' Heritage, Language and Culture Council

We have audited the statement of financial position of First Peoples' Heritage, Language and Culture Council as at March 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Cowland Paterson + Co.

Sidney, B.C.
May 13, 2009

Professional Accountants

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

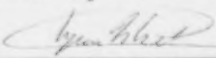
Statement of Financial Position

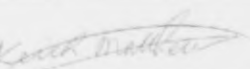
March 31, 2009

	2009	2008
Assets		
Current		
Cash	\$ 1,048,761	\$ 993,050
Accounts receivable	71,631	421,684
Prepaid expenses	<u>1,568</u>	<u>1,645</u>
	<u>1,121,960</u>	<u>1,416,379</u>
Capital Assets (Note 4)	<u>151,077</u>	<u>184,348</u>
	<u>\$ 1,273,037</u>	<u>\$ 1,600,727</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 827,060	\$ 769,223
Deferred revenue (Note 5)	<u>62,334</u>	<u>447,861</u>
	<u>889,394</u>	<u>1,217,084</u>
Net Assets		
Capital stock (Note 6)	100	100
Net assets invested in capital assets	151,077	184,348
Unrestricted net assets	<u>232,466</u>	<u>199,195</u>
	<u>383,643</u>	<u>383,643</u>
	<u>\$ 1,273,037</u>	<u>\$ 1,600,727</u>

Commitments (Note 8)

Approved By The Board

 Director

 Director

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2009

	2009	2008
Revenue		
Grants	\$ 3,997,105	\$ 3,204,011
Interest and other	40,708	54,646
Administration fees	22,040	10,000
Training and consulting	-	400
	<u>4,059,853</u>	<u>3,269,057</u>
Expenditures		
Grants	2,402,492	2,352,606
Advertising	-	33,475
Bank charges	1,263	1,032
Communications	23,485	14,183
Community expenses	90,556	62,696
Contractor fees	471,916	281,192
Council and advisory committee expenses	58,434	55,919
Equipment rental	12,463	12,017
Insurance	4,273	3,441
Jury / Peer Review Committee	32,281	31,186
Licenses and fees	5,353	5,862
Office	60,824	26,696
Professional fees	22,608	29,666
Protocol	2,125	3,007
Rent	42,000	42,000
Repairs and maintenance	21,697	20,419
Language research & development	29,063	-
Travel	50,802	83,004
Uncollectible grants	2,934	15,722
Utilities	3,923	9,691
Wages and benefits	<u>657,048</u>	<u>575,965</u>
	<u>3,995,540</u>	<u>3,659,779</u>
(Shortfall) / Excess of revenue over expenditures before amortization	<u>64,313</u>	<u>(390,722)</u>
Amortization	<u>64,313</u>	<u>79,926</u>
Net (Shortfall) / Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ (470,648)</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Changes in Net Assets

Year Ended March 31, 2009

	Invested in Property, Plant and Equipment	Unrestricted Funds	2009 Total	2008 Total
Balance, beginning of year	\$ 184,348	\$ 199,195	\$ 383,543	\$ 854,191
Excess (deficiency) of revenue over expenses	(64,313)	64,313	-	(470,648)
Invested in capital assets/ funds transfers	<u>31,042</u>	<u>(31,042)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 151,077</u>	<u>\$ 232,466</u>	<u>\$ 383,543</u>	<u>\$ 383,543</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Cash Flow

Year Ended March 31, 2009

	2009	2008
Cash flows from operating activities		
Cash received from:		
2010 Legacies Now	\$ 60,422	\$ 129,641
Assembly of First Nations	-	93,747
BC Arts Council	462,000	249,500
BC Ministry of Aboriginal Relations & Reconciliation	1,500,000	1,424,750
BC Ministry of Education	42,992	-
BC Ministry of Finance	35,489	44,700
BC Ministry of Labour & Citizen's Services	223,207	250,000
Canada Council of the Arts	40,359	50,950
Department of Canadian Heritage	233,557	265,060
First Nations Technology Council	-	25,000
First Peoples' Cultural Foundation	111,078	125,000
New Relationship Trust Corporation	1,247,654	975,000
Administration fees	22,040	10,000
Interest Income and other miscellaneous receipts	<u>40,707</u>	<u>45,046</u>
	<u>4,019,505</u>	<u>3,688,394</u>
Cash used for grants and awards	(1,761,912)	(1,880,789)
Cash used for salaries and benefits	(603,920)	(576,157)
Cash used for materials and services	<u>(1,566,920)</u>	<u>(642,252)</u>
	<u>86,753</u>	<u>589,196</u>
Cash flows from investing activities		
Purchase of capital assets	(31,042)	(31,721)
Increase in cash	55,711	557,475
Cash, beginning of year	<u>993,050</u>	<u>435,575</u>
Cash, end of year	<u>\$ 1,048,761</u>	<u>\$ 993,050</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2009

1. PURPOSE OF THE ORGANIZATION

The First Peoples' Heritage, Language and Culture Council ("the Council") is a Crown Corporation, established under the First Peoples' Heritage, Language and Culture Act and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language, and culture;
- To increase understanding and sharing of knowledge, within both First Nations' and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Leasehold improvements	7 years, straight-line
Furniture and equipment	5 years, straight-line
Computers	3 years, straight-line
Computer software	3 years, straight-line

No amortization has been taken on the Art Collection.

(b) Revenue Recognition

The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(c) Donated Services and Materials

Donated materials are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Donated services are not recorded in the financial statements, as they cannot be reasonably estimated. The Council also receives a number of volunteer hours, which have not been recognized, due to the difficulty of estimating their value.

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2009

(d) Use of Estimates

In preparing the Council's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(e) Financial Instruments

The Council's financial instruments consist of cash, receivables, payables and accruals. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

3. RELATED PARTY TRANSACTIONS

The Council's directors are appointed by the Minister of Aboriginal Relations and Reconciliation from the Advisory Committee which has tribal council representatives from First Nations across the province of British Columbia. It is, therefore, inevitable that there will be grants made to a community within a tribal council that a Council member represents. A standard application and peer review process ensuring that there is not a conflict of interest is followed in all cases to determine which communities are awarded grants.

The First Peoples' Heritage, Language and Culture Council is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are made under normal operational terms and conditions.

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2009

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	2009 Net	2008 Net
Art Collection	\$ 13,100	\$ -	\$ 13,100	\$ 3,100
Computer equipment	173,356	160,445	12,911	30,559
Furniture and equipment	77,650	53,864	23,786	28,417
Leasehold improvements	167,499	71,785	95,714	119,642
Software	<u>44,767</u>	<u>39,201</u>	<u>5,566</u>	<u>2,630</u>
	<u>\$ 476,372</u>	<u>\$ 325,295</u>	<u>\$ 151,077</u>	<u>\$ 184,348</u>

5. DEFERRED CONTRIBUTIONS

The Council has continuing programs at March 31, 2009. Contributions related to the completion of these programs have been deferred as follows:

	2009	2008
Canada Council (Arts Capacity Building Project)	\$ -	\$ 24,659
Legacies Now Society	7,534	-
First People's Cultural Foundation	-	9,349
First People's Cultural Foundation (Language Nest Project)	-	50,000
Ministry of Education (Mapping Project)	-	42,992
Ministry of Labour & Citizen's Services (FirstVoices)	-	223,207
New Relationship Trust (FirstVoices)	-	34,654
New Relationship Trust (Master Apprentice Project)	<u>54,800</u>	<u>63,000</u>
	<u>\$ 62,334</u>	<u>\$ 447,861</u>

6. CAPITAL STOCK

The capital of the Council is one share with a par value of \$100. The share is issued to and held by Her Majesty the Queen in right of the Province of British Columbia.

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2009

7. EMPLOYEE PENSION PLAN

The Council and its employees contribute to the Public Service Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. Based on the most recent actuarial valuation, the Public Service Pension Plan is in a surplus position. Portions of the surplus are not attributed to individual employers.

8. COMMITMENTS

Effective February 14, 2007, the Council entered into a seven year lease agreement expiring on February 14, 2014 for its premises. Minimum rent payable in aggregate and for each of the next five years is as follows:

2010	42,000
2011	42,000
2012	42,000
2013	42,000
2014	<u>42,000</u>
	<u>\$ 210,000</u>

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Revenue and Expenditures

Department of Canadian Heritage Aboriginal Peoples' Program

Year Ended March 31, 2009

	2009	2008
Revenue		
Grants Received - Department of Canadian Heritage	\$ 235,236	\$ 272,663
Expenditures		
Third Party Delivery: ALI		
Adams Lake Indian Band	11,500	
Esketemc First Nation	10,000	
First Peoples' Cultural Foundation	20,000	
Gitksan Wet'suwet'en Education	10,000	10,000
Gitmaxmak'ay Nisga'a Pr.Rupert	10,000	10,000
Gitxaala Nation: Health Program	10,000	
Haida Heritage and Repatriation	12,000	
Hupacasath First Nation	15,000	
Nlaka'pamux Nation Tribal Council	10,000	
Nooaitch Indian Band	12,000	
Osoyoos Indian Band	9,100	
Quatsino Band	10,000	10,000
Saanich Native Heritage Society	10,000	
Seabird Island Band	10,000	
Siska Indian Band	9,187	
Skeetchestn Indian Band	10,000	10,000
Sto lo Nation	9,936	
The Paul Creek Language Association	10,000	
Wet'suwet'en First Nation	10,000	
Beecher Bay First Nation		11,680
Boothroyd Indian Band		12,000
Coqualeetza Cultural Education Center		7,000
First Nations Education Steering Committee		20,000
Lax Kw'alaams Band		11,850
Lytton First Nation		9,960
Nicola Tribal Association		9,930
Nun'wa'kola Cultural Society		10,000
Nuxalk Education Society		10,000
Secwepemc Cultural Education Society		6,000
St. Mary's Indian Band		12,000
Tahltan Central Council		10,000
Tl'azt'en Nation		10,000
Upper St'at'imc Language, Culture & Education		10,000
Xaad Kihlgaa Hl Suu.u Society		7,000
Yunesit'in Government		12,000
Third Party Delivery: C.E.L.		
Lil'wat Nation-lil'wat7ul Cultural Centre		9,401
Gitksan Wet'suwet'en Education		17,401
Chemainus First Nation - Native College		13,401
Administration	16,597	16,704
Peer Review Committee	9,916	6,336
Total Expenditures	<u>235,236</u>	<u>272,663</u>
Excess (Deficiency) of Revenue over Expenditure	<u>\$ 0</u>	<u>\$ 0</u>

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Operations by Program (Unaudited)

Year Ended March 31, 2009

	Administration	Arts Program	First Voices	Language Program	Total
Revenue					
Canada Council for the Arts	\$0	\$40,359	\$0	\$0	\$40,359
DCH	0	0	0	235,236	235,236
BC Arts Council	0	467,000	0	0	467,000
MARR	526,861	119,776	144,478	688,883	1,480,000
Ministry of Education	0	0	0	62,992	62,992
Minister of Finance	35,489	0	0	0	35,489
Min of Labour & Citizen' Serv	0	0	223,207	0	223,207
2010 Legacies Now	7,000	47,267	0	0	54,267
FPCF	46,352	0	9,349	150,000	205,701
New Relationship Trust	0	150,000	284,654	758,200	1,192,854
	<u>615,702</u>	<u>824,404</u>	<u>661,668</u>	<u>1,895,311</u>	<u>3,997,105</u>
Revenue - Other					
Interest and other	40,589	0	119	0	40,708
Administration fees	22,040	0	0	0	22,040
	<u>62,629</u>	<u>0</u>	<u>119</u>	<u>0</u>	<u>62,748</u>
Total Revenue	<u>678,331</u>	<u>824,404</u>	<u>661,807</u>	<u>1,895,311</u>	<u>4,059,853</u>
Expenditures					
Grants	0	530,000	324,379	1,548,113	2,402,492
Bank charges	1,263	0	0	0	1,263
Communications	21,760	1,025	0	700	23,485
Community expenses & Research & Develop.	0	1,679	66,339	51,599	119,617
Contractor fees	92,599	145,747	104,069	129,500	471,915
Council and advisory expenses	58,434	0	0	0	58,434
Equipment rental	9,163	3,000	0	300	12,463
Insurance	4,273	0	0	0	4,273
Jury / Peer Review Committee	0	14,970	0	17,311	32,281
Licenses and fees	5,353	0	0	0	5,353
Office	24,610	15,676	10,358	10,184	60,828
Professional fees	19,221	1,000	0	2,387	22,608
Protocol	882	0	45	1,198	2,125
Rent	38,500	3,500	0	0	42,000
Repairs and maintenance	17,914	3,687	96	0	21,697
Travel	23,379	12,033	2,143	13,247	50,802
Uncollectible grants	2,934	0	0	0	2,934
Utilities	2,923	1,000	0	0	3,923
Wages and benefits	276,870	110,750	144,303	125,124	657,047
Total Expenditures	<u>600,078</u>	<u>844,068</u>	<u>651,732</u>	<u>1,899,663</u>	<u>3,995,540</u>
	<u>78,253</u>	<u>(19,663)</u>	<u>10,075</u>	<u>(4,351)</u>	<u>64,313</u>
Less:					
Amortization	(62,187)		(2,126)		(64,313)
Excess (Deficiency) of Revenue over Expenditure	<u>\$16,066</u>	<u>-\$19,663</u>	<u>\$7,949</u>	<u>(\$4,351)</u>	<u>\$0</u>

SCHEDULE OF DEBTS

The First Peoples' Heritage, Language and Culture Council has no long-term debt.

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The First Peoples' Heritage, Language and Culture Council has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

SCHEDULE OF REMUNERATION AND EXPENSES

	Remuneration	Expenses	Total
Board of Directors			
Tyrone McNeil	\$ 350	\$ 4,620	\$ 4,970
Herbert Morven	175	10,912	11,087
Tamara Davidson	350	3,817	4,167
Laurie Gowans		1,048	1,048
Edna Nyce		424	424
Chief Keith Matthew	350	3,159	3,509
John Haugen	350	2,524	2,874
Robert Chamberlain	350	1,206	1,556
Emma Donnelly		9,082	9,082
John Elliot	200	424	624
Ardythe Wilson	350	5,448	5,798
Mariann Burka			-
			-
			-
			-
			-
Total payments for Board of Directors	\$ 2,475	\$ 42,663	\$ 45,138
Employees			
Employees with remuneration and expenses exceeding \$75,000			
Brand, Peter - First Voices Coordinator	\$ 70,504	\$ 16,998	\$ 87,502
Herbert, Tracey - Executive Director	86,792	11,206	97,998
			-
Total employees with remuneration and expenses of \$75,000 or less	388,864	37,586	426,450
Total payments for employees	\$ 546,159	\$ 65,789	\$ 611,949
Total Remuneration & Expenses	\$ 548,634	\$ 108,453	\$ 657,087
Reconciliation			
Total Remuneration - Elected officials, employees appointed by Cabinet and Members of the Board of Directors			\$ 45,138
Total Remuneration - Other Employees			\$ 611,949
Subtotal			\$ 657,087
Add:			
Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers"			100,051
Less:			
Employee expenses not included in "Wages & Benefits" per Statement of Operations			(54,953)
Board Honoraria & expenses not included in "Wages & Benefits" per Statement of Operations			(45,138)
Total Remuneration and Expenses per Statement of Operations			\$ 657,048

STATEMENT OF SEVERANCE AGREEMENTS

The First Peoples' Heritage, Language & Culture Council did not enter into any severance agreements during the year.

SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES

Name	Amount paid
Amrhein, Hannah	28,352
Chief Atahm School-Adams Lake	25,670
Edwards, Pauline	46,941
First Peoples' Cultural Founda	54,999
IPB Consulting Services	33,407
Little Drum Consulting	39,730
Marston, Luke	53,535
Moore Associates	28,131
Public Service Pension Plan	47,376
Receiver General	29,968
Tsartlip First Nation	44,241

Total payments to suppliers who received aggregate payments exceeding \$25,000	\$ 432,351
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Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	\$ 503,609
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Total payments to suppliers	\$ 935,961
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Reconciliation

Total payments to suppliers per above	\$ 935,961
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Add:

Grants & Contributions reported under "Schedule of Payments Made for Grants & Contribtutions"	\$ 2,402,492
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 657,087

Subtract:

Total Expenditures reported per Statement of Operations - before amortization	<u>\$ 3,995,540</u>
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SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS

Name	Amount paid
Adams Lake Indian Band	36,500
Carrier Linguistic Society	30,642
Chemainus First Nation	45,000
En'owkin Centre	47,574
Gitksan Wet'suwet'en Education	35,000
Haida Heritage and Repatriation	32,000
Kitselas Band Council	39,200
Louie, Darlene	35,200
Moricetown Band	44,000
Nooaitch Indian Band	50,675
Quatsino Band Council	35,000
Seabird Island Band	70,185
Sewid-Smith, Daisy	30,000
Sto lo Nation	40,766
The Paul Creek Language Association	34,500
T'Souke Nation	40,000
U'mista Cultural Centre	36,730
Upper St'at'imc Language, Culture & Education Society	64,000
Wilp Wilxo'oskwhl Nisga'a Society	25,830
Xeni Gwet'in First Nations Government	49,960
Visible Arts Society	29,436
Total payments for grants and contributions exceeding \$25,000	\$ 852,198
 Consolidated total payments of grants and contributions of \$25,000 or less	 \$ 1,550,294
 Total payments for grants and contributions per Statement of Operations	 \$ 2,402,492

Reconciliation

Total payments for grants and contributions \$ 2,402,492

Add:

Subtract:

Total payments for grants and contributions reported per Statement of Operations \$ 2,402,492